

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

CR 23-36 JRT/JFD

UNITED STATES OF AMERICA,

INDICTMENT

Plaintiff,

26 U.S.C. § 7202

v.

26 U.S.C. § 7206(2)

KASSIUS ORLANDO BENSON,

Defendant.

THE UNITED STATES GRAND JURY CHARGES THAT:

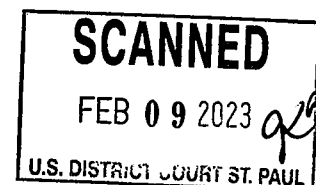
INTRODUCTORY ALLEGATIONS

At all times relevant to this Indictment:

1. KASSIUS ORLANDO BENSON, defendant, resided in Hennepin County, Minnesota, and was the sole shareholder and owner of Kassius Benson Law, P.A. a/k/a Office of Kassius O. Benson, P.A. (herein referred to as "KBL"). BENSON was a licensed attorney in the State of Minnesota.

2. KBL was a corporation doing business in Hennepin County, Minnesota, and elsewhere. KBL was in the business of providing legal services. BENSON had signature authority on, and control over, all KBL business bank accounts and his personal bank accounts from which KBL employees were paid.

3. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.



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4. During 2016, 2017, 2018, and 2019, KBL had employees. As required, KBL withheld taxes from its employees' paychecks, including federal income taxes, as well as Social Security and Medicare taxes (often referred to as Federal Insurance Contribution Act ("FICA") taxes). Those taxes are referred to in this Indictment as "employment taxes."

5. An IRS Form W-2, Wage and Tax Statement, was a form that employers provided to their employees annually that reported, among other things, the employee's wages and the federal income tax withheld from those wage

6. KBL was required to make deposits of the employment taxes to the IRS. In addition, KBL was required to file with the IRS, following the end of each calendar quarter, an IRS Form 941, Employer's Quarterly Federal Tax Return. The deadline to file a Form 941 was the last day of the month following the last day of each quarter.

7. As sole shareholder and owner of KBL, BENSON was a "responsible person," that is, he had the responsibility to collect, truthfully account for, and pay over the employment taxes to the IRS on behalf of KBL.

8. For the third and fourth quarters of 2016 and all quarters of 2017, 2018, and 2019, KBL withheld employment taxes from wages it paid to its employees. However, for each of those quarters, BENSON failed to file Forms 941 and failed to pay over the withheld employment taxes to the IRS.

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COUNTS 1 – 14

**Failing to Account for and Pay Over Employment Taxes
(26 U.S.C. § 7202)**

9. The factual allegations in Paragraphs 1 through 8 of this Indictment are realleged and incorporated in each count as though fully set forth therein.

10. On or about the dates listed below, in the District of Minnesota, the defendant, KASSIUS ORLANDO BENSON, did willfully fail to account for and pay over the employment taxes due and owing to the IRS on behalf of the employees of KBL in the approximate amounts listed below and for the quarters listed below, with each calendar quarter constituting a separate count of this Indictment:

Count	Quarter	Due Date	Amount Not Paid Over
1	3rd Quarter of 2016	October 31, 2016	\$10,478.42
2	4th Quarter of 2016	January 31, 2017	\$6,663.25
3	1st Quarter of 2017	April 30, 2017	\$12,742.92
4	2nd Quarter of 2017	July 31, 2017	\$13,938.53
5	3rd Quarter of 2017	October 31, 2017	\$3,458.61
6	4th Quarter of 2017	January 31, 2018	\$4,759.92
7	1st Quarter of 2018	April 30, 2018	\$6,258.69
8	2nd Quarter of 2018	July 31, 2018	\$5,977.09
9	3rd Quarter of 2018	October 31, 2018	\$6,618.00
10	4th Quarter of 2018	January 31, 2019	\$23,021.49

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Count	Quarter	Due Date	Amount Not Paid Over
11	1st Quarter of 2019	April 30, 2019	\$12,202.40
12	2nd Quarter of 2019	July 31, 2019	\$6,388.99
13	3rd Quarter of 2019	October 31, 2019	\$9,411.39
14	4th Quarter of 2019	January 31, 2020	\$2,925.26

Each count being a violation of Title 26, United States Code, Section 7202.

COUNTS 15 - 17

**Aiding and Assisting in the Preparation and Presentation of False and Fraudulent Tax Returns, Statements, or Other Documents
(26 U.S.C. § 7206(2))**

11. The factual allegations in Paragraphs 1 through 8 of this Indictment are realleged and incorporated as though fully set forth therein.

12. For each of the years 2017, 2018, and 2019, BENSON received a Form W-2 from KBL that reported, among other things, his wages and the federal income tax withheld from those wages. As the sole shareholder and owner of KBL, and a “responsible person” with a duty to collect, account for, and pay over employment taxes due from KBL on behalf of its employees, BENSON knew KBL had not paid over to the IRS the federal income taxes the Forms W-2 claimed had been withheld from his wages.

13. On or about the dates set forth below, in the District of Minnesota, KASSIUS ORLANDO BENSON, did willfully aid and assist in, and procure,

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counsel, and advise the preparation and presentation to the IRS of U.S. Individual Income Tax Returns, Forms 1040, for himself and his spouse for the calendar years specified below, which were false and fraudulent as to a material matter. The returns claimed payments to the IRS based on purported federal income tax withholdings from BENSON's KBL wages, whereas, as BENSON knew, KBL had not withheld federal income taxes from his wages and had not paid over to the IRS the federal income taxes purportedly withheld from those wages.

Count	Approximate Filing Date	Year	False Items
15	April 17, 2018	2017	<ul style="list-style-type: none"> • Line 64, Federal income tax withheld from Forms W-2 and 1099, \$12,600 • Line 74, Total Payments, \$12,600
16	October 14, 2019	2018	<ul style="list-style-type: none"> • Line 16, Federal income tax withheld from Forms W-2 and 1099, \$20,419 • Line 18, Total Payments, \$20,419
17	October 16, 2020	2019	<ul style="list-style-type: none"> • Line 17, Federal income tax withheld from Forms W-2 and 1099; \$16,437 • Line 19, Total Payments, \$16,437

Each count being a violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL:

TRIAL ATTORNEY

FOREPERSON